I hereby certify that this correspondence is being filed by depositing it with the United States Postal Service as first class mail in an envelope with sufficient postage and addressed to MS: No Fee Amendment, Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date indicated below.

PATENT

Paper No.

File: Graff-P1-01

March 4, 2005

Signed:

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Richard A. Graff Inventor

09/785,254 Serial No.

February 16, 2001 **Filed**

FURTHER IMPROVED SYSTEM AND METHODS For

FOR COMPUTING TO SUPPORT DECOMPOSING

PROPERTY INTO SEPARATELY VALUED

COMPONENTS

3625 **Group Art Unit**

Nicholas D. Rosen Examiner

Honorable Commissioner of Patents and Trademarks Washington, D.C. 20231

AMENDMENT AND RESPONSE

SIR:

In response to the Office Action mailed 14 December 2004, in the abovereferenced patent application, please enter the following amendment and reconsider the application in view of the amendment and the remarks set forth below. It is believed that no new matter has been added.